

# **EXHIBIT 53**

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

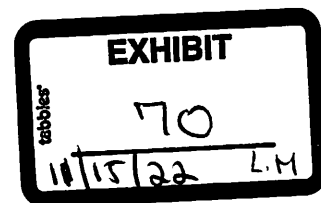
5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
EMPLOYEE BENEFIT PLANS	0.50	50.00	325.00
BUSINESS TAX ENGAGEMENTS	59.30	9,854.00	10,179.00
INTERIM SERVICES	18.90	1,890.00	12,069.00
SYSTEM GENERATED FEES	0.00	-19,525.00	-7,456.00
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** TOTAL	79.70	-7,456.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-19,525.00	-19,525.00
118 ROBERT KIRKHOPE	18.10	3,077.00	-16,448.00
124 Brett Bausinger	14.00	1,654.00	-14,794.00
132 DOROTHEA BURCH	0.90	45.00	-14,749.00
134 MEGAN WAGNER	0.80	80.00	-14,669.00
135 VINCENT BUCOLO	2.70	270.00	-14,399.00
136 DAVID KUMOR	22.70	2,270.00	-12,129.00
48 Kenneth Mann	0.30	75.00	-12,054.00
56 Hugh Whyte	1.00	275.00	-11,779.00
75 Bob Seibel	7.50	1,425.00	-10,354.00
83 Randall Franzen	9.00	2,250.00	-8,104.00
92 David Kaplan	2.70	648.00	-7,456.00
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** TOTAL	79.70	-7,456.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/12	0.50	-905.00	-905.00
11/30/12	0.00	-1,000.00	-1,905.00
12/31/12	0.00	-1,000.00	-2,905.00
01/31/13	0.50	-915.00	-3,820.00
02/28/13	31.60	4,672.00	852.00
03/31/13	1.90	-7,245.00	-6,393.00
04/30/13	0.00	-1,000.00	-7,393.00
05/31/13	4.30	-284.00	-7,677.00
06/30/13	36.50	3,641.00	-4,036.00
07/31/13	3.00	-560.00	-4,596.00
08/31/13	0.50	-950.00	-5,546.00
09/30/13	0.90	-910.00	-6,456.00
10/31/13	0.00	-1,000.00	-7,456.00
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** TOTAL	79.70	-7,456.00	



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Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
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5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

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\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

136 DAVID KUMOR 0.90 90.00  
 BUSTAX Trial Balance Data Inpu 4.10 410.00  
 06/30/13 06/14/13 5 92 David Kaplan 92 240 1.70 408.00 994326 B H T:  
 06/30/13 06/18/13 5 92 David Kaplan 92 240 1.00 240.00 995211 B H T:  
 92 David Kaplan 2.70 648.00  
 BUSTAX Staff Supervision 2.70 648.00  
 06/30/13 06/14/13 5 95 Brett Bausinger 124 120 1.20 144.00 994958 B H T:  
 06/30/13 06/25/13 5 95 Brett Bausinger 124 120 1.70 204.00 997483 B H T:  
 124 Brett Bausinger 2.90 348.00  
 BUSTAX Clear Review Comments 2.90 348.00  
 07/31/13 07/08/13 5 97 MEGAN WAGNER 134 100 0.80 80.00 998936 B H T:  
 134 MEGAN WAGNER 0.80 80.00  
 BUSTAX Math/Proof Report/Retur 0.80 80.00  
 07/31/13 07/26/13 5 99 DAVID KUMOR 136 100 0.50 50.00 1093 B H T:  
 SETTING UP FOR E FILE  
 09/30/13 09/05/13 5 99 DAVID KUMOR 136 100 0.60 60.00 6202 B H T:  
 ESTIMATED PAYMENTS  
 FIAT TOO  
 136 DAVID KUMOR 1.10 110.00  
 BUSTAX Report Typing 1.10 110.00  
 06/30/13 05/29/13 6 20 DAVID KUMOR 136 100 11.00 1,100.00 992610 B H T:  
 SERVICE DEPARTMENT FOR ALL STORES  
 136 DAVID KUMOR 11.00 1,100.00  
 INTSER Service Dept Analysis 11.00 1,100.00  
 06/30/13 05/31/13 6 99 DAVID KUMOR 136 100 2.00 200.00 992613 B H T:  
 TYPING UP PARTS AND CASHIERS  
 06/30/13 06/06/13 6 99 DAVID KUMOR 136 100 0.70 70.00 993816 B H T:  
 GOING OVER WHAT TO WRITE IN INTERM LETTER WITH ROB  
 06/30/13 06/07/13 6 99 DAVID KUMOR 136 100 3.40 340.00 993819 B H T:  
 STARTING LETTER  
 06/30/13 06/10/13 6 99 DAVID KUMOR 136 100 1.80 180.00 994172 B H T:  
 WRITING LETTER  
 136 DAVID KUMOR 7.90 790.00  
 INTSER Report Typing 7.90 790.00

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5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

\*\*\*\*\* FEE & EXPENSE SUMMARIES \*\*\*\*\*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	39.40	5,079.00	5,354.00
INTERIM SERVICES	3.60	810.00	6,164.00
SYSTEM GENERATED FEES	0.00	-12,700.00	-6,536.00
*****	*****	*****	*****
** TOTAL	44.00	-6,536.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-12,700.00	-12,700.00
134 MEGAN WAGNER	25.20	2,674.00	-10,026.00
135 VINCENT BUCOLO	1.80	180.00	-9,846.00
136 DAVID KUMOR	0.60	60.00	-9,786.00
56 Hugh Whyte	3.00	300.00	-9,486.00
63 Betteann Norris	1.00	275.00	-9,211.00
75 Bob Seibel	0.40	30.00	-9,181.00
83 Randall Franzen	5.50	1,045.00	-8,136.00
92 David Kaplan	4.00	1,000.00	-7,136.00
	2.50	600.00	-6,536.00
*****	*****	*****	*****
** TOTAL	44.00	-6,536.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/12	0.50	-405.00	-405.00
11/30/12	17.50	1,250.00	845.00
12/31/12	0.00	-500.00	345.00
01/31/13	1.00	-357.50	-12.50
02/28/13	3.60	55.00	42.50
03/31/13	1.30	-6,480.00	-6,437.50
04/30/13	0.00	-500.00	-6,937.50
05/31/13	4.90	158.00	-6,779.50
06/30/13	12.00	1,666.00	-5,113.50
07/31/13	2.40	-2.50	-5,116.00
08/31/13	0.60	-440.00	-5,556.00
09/30/13	0.20	-480.00	-6,036.00
10/31/13	0.00	-500.00	-6,536.00
*****	*****	*****	*****
** TOTAL	44.00	-6,536.00	

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 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
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5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

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\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

05/31/13 05/21/13 5 69 Brett Bausinger 124 120 2.60 312.00 991738 B H T:  
 124 Brett Bausinger 2.60 312.00

02/28/13 02/04/13 5 69 MEGAN WAGNER 134 100 1.00 100.00 976026 B H T:  
 134 MEGAN WAGNER 1.00 100.00

10/31/12 10/16/12 5 69 Bob Seibel 75 190 0.50 95.00 964175 B H T:  
 Bank Questions

01/31/13 01/15/13 5 69 Bob Seibel 75 190 0.50 95.00 974952 B H T:  
 NY LLC Fee

02/28/13 02/04/13 5 69 Bob Seibel 75 190 0.50 95.00 979954 B H T:  
 Year end items.

03/31/13 03/02/13 5 69 Bob Seibel 75 190 1.00 190.00 980059 B H T:  
 extension

05/31/13 05/21/13 5 69 Bob Seibel 75 190 1.00 190.00 994009 B H T:  
 Tax return

06/30/13 06/25/13 5 69 Bob Seibel 75 190 1.00 190.00 997502 B H T:  
 Tax return.

07/31/13 07/08/13 5 69 Bob Seibel 75 190 1.00 190.00 187 B H T:  
 Tax return.

75 Bob Seibel 5.50 1,045.00

02/28/13 02/01/13 5 69 Randall Franzen 83 250 1.00 250.00 975752 B H T:  
 go to NY and work on the year end

83 Randall Franzen 1.00 250.00

BUSTAX Year End Tax Work 10.10 1,707.00

02/28/13 02/20/13 5 90 DAVID KUMOR 136 100 0.30 30.00 978054 B H T:  
 RECORDING TRADE DISCOUNTS

136 DAVID KUMOR 0.30 30.00

BUSTAX Trial Balance Data Inpu 0.30 30.00

06/30/13 05/28/13 5 92 David Kaplan 92 240 2.50 600.00 992679 B H T:  
 92 David Kaplan 2.50 600.00

BUSTAX Staff Supervision 2.50 600.00

06/30/13 05/29/13 5 95 Brett Bausinger 124 120 0.50 60.00 993700 B H T:  
 06/30/13 06/25/13 5 95 Brett Bausinger 124 120 1.10 132.00 997481 B H T:

124 Brett Bausinger 1.60 192.00

BUSTAX Clear Review Comments 1.60 192.00

06/30/13 05/29/13 5 97 MEGAN WAGNER 134 100 0.80 80.00 992857 B H T:  
 134 MEGAN WAGNER 0.80 80.00

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